

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Greencastle Community Sch Corp (6755)**

| 1006 Category                              | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|---------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                     |                  |                 |                 |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$32,515           | \$34,941           | \$133,880           | n/a              | 312%            | 283%            |
|  | 11100 Regular Programs; Elementary  | \$1,896,634        | \$2,567,820        | \$2,607,563        | \$3,526,636         | 86%              | 37%             | 35%             |
|  | 11200 Regular Programs; Middle/Junior High  | \$894,620          | \$1,038,877        | \$1,032,927        | \$1,421,406         | 59%              | 37%             | 38%             |
|  | 11300 Regular Programs; High School   | \$1,193,322        | \$1,499,048        | \$1,529,149        | \$2,071,414         | 74%              | 38%             | 35%             |
|  | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0                | \$0                | \$0                | \$118,460           | n/a              | n/a             | n/a             |
|  | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                    | \$0                | \$22,608           | \$178,613          | -\$90,819           | < -500%          | -502%           | -151%           |
|  | 11420 Vocational Education; Agriculture B   | \$28,231           | \$19,089           | \$0                | \$0                 | -100%            | -100%           | n/a             |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$81,657           | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |
|  | 11520 Vocational Education; Area School Participation   | \$175,944          | \$365,978          | \$379,388          | \$424,404           | 141%             | 16%             | 12%             |
|  | 12100 2007 Account Code - Gifted and Talented   | \$16,929           | \$12,858           | \$14,049           | \$619               | -96%             | -95%            | -96%            |
|  | 12340 Physical Impairment; Hearing Impairment   | \$43,987           | \$53,401           | \$54,631           | \$55,582            | 26%              | 4%              | 2%              |
|  | 12350 Physical Impairment; Homebound  | \$5,160            | \$5,291            | \$13,060           | \$3,553             | -31%             | -33%            | -73%            |
|  | 12520 Culturally Different; Compensatory  | \$0                | -\$54              | \$0                | \$0                 | n/a              | n/a             | n/a             |
|  | 12710 Equal Opportunity At Risk   | \$45,276           | \$54,567           | \$56,029           | \$28,713            | -37%             | -47%            | -49%            |
|  | 14100 Summer School Programs; Elementary  | \$0                | \$959              | \$0                | \$1,912             | n/a              | 99%             | n/a             |
|  | 14200 Summer School Programs; Middle/Junior High School   | \$0                | \$5,846            | \$0                | \$9,615             | n/a              | 64%             | n/a             |
|  | 14300 Summer School Programs; High School   | \$23,075           | \$29,022           | \$30,589           | \$36,096            | 56%              | 24%             | 18%             |
|  | 16100 Remediation Testing   | \$24,625           | \$600              | \$161,587          | \$257,960           | > 500%           | > 500%          | 60%             |
|  | 16200 Preventive Remediation  | \$21,391           | \$132,334          | \$3,179            | \$173               | -99%             | -100%           | -95%            |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$30,018           | \$18,428           | \$12,459           | \$11,589            | -61%             | -37%            | -7%             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$897,962          | \$1,237,579        | \$1,062,848        | \$626,211           | -30%             | -49%            | -41%            |
|  | 22220 Library/Media Services; School Library  | \$174,571          | \$95,889           | \$90,193           | \$58,463            | -67%             | -39%            | -35%            |
|  | 22230 Library/Media Services; Audiovisual   | \$42,747           | \$32,394           | \$283              | \$0                 | -100%            | -100%           | -100%           |
|  | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$144              | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |
|  | 24100 Office of The Principal   | \$674,864          | \$824,553          | \$951,324          | \$1,117,008         | 66%              | 35%             | 17%             |
|  | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$95,273           | \$160,566          | \$78,449           | \$92,572            | -3%              | -42%            | 18%             |
|  | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services                                    | \$48,723           | \$24,360           | \$19,771           | \$29,855            | -39%             | 23%             | 51%             |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$215,494          | \$490,874          | \$313,167          | \$216,698           | 1%               | -56%            | -31%            |
| <b>Student Academic Achievement Total</b>  |   | <b>\$6,630,647</b> | <b>\$8,725,399</b> | <b>\$8,624,198</b> | <b>\$10,151,999</b> | <b>53%</b>       | <b>16%</b>      | <b>18%</b>      |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                     |                  |                 |                 |
|  | 21220 Guidance Services; Counseling Services  | \$205,475          | \$230,446          | \$233,863          | \$315,191           | 53%              | 37%             | 35%             |
|  | 21250 Guidance Services; Records Maintenance  | \$38,024           | \$23,080           | \$24,025           | \$25,371            | -33%             | 10%             | 6%              |
|  | 21320 Health Services; Medical Services   | \$1,657            | \$1,490            | \$1,445            | \$521               | -69%             | -65%            | -64%            |
|  | 21340 Health Services; Nurse Services   | \$52,030           | \$76,939           | \$81,076           | \$85,239            | 64%              | 11%             | 5%              |
|  | 21390 Health Services; Other Health Services  | \$10,393           | \$15,420           | \$16,445           | \$13,385            | 29%              | -13%            | -19%            |
|  | 22110 Improvement of Instruction; Service Area Direction  | \$4,707            | \$5,448            | \$409              | \$6,030             | 28%              | 11%             | > 500%          |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$69,050           | \$25,500           | \$45,834           | \$51,093            | -26%             | 100%            | 11%             |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$700              | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |
|  | 22310 Instruction, Related Technology; Technology Service Supervision and Administration              | \$0                | \$0                | \$0                | \$67,702            | n/a              | n/a             | n/a             |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                | \$0                | \$0                | \$495,991           | n/a              | n/a             | n/a             |
|  | 23110 Board of Education; Service Area Direction  | \$18,788           | \$16,980           | \$15,972           | \$16,483            | -12%             | -3%             | 3%              |
|  | 23190 Board of Education; Other Governing Body Services   | \$7,987            | \$90,966           | \$9,079            | \$20,875            | 161%             | -77%            | 130%            |
|  | 23210 Executive Administration; Office of The Superintendent  | \$208,861          | \$284,540          | \$311,178          | \$498,568           | 139%             | 75%             | 60%             |
|  | 23220 Executive Administration; Community Relations   | \$5,477            | \$2,940            | \$1,489            | \$4,650             | -15%             | 58%             | 212%            |
|  | 23290 Executive Administration; Other Executive Administration Services                               | \$0                | \$0                | \$0                | \$1,356             | n/a              | n/a             | n/a             |
|  | 26700 2007 Account Code - Technology Coordinator  | \$0                | \$139,253          | \$177,423          | \$94,213            | n/a              | -32%            | -47%            |
|  | 26710 2007 Account Code - Technology Support and Maintenance  | \$0                | \$658,014          | \$748,714          | \$244,241           | n/a              | -63%            | -67%            |
| <b>Student Instructional Support Total</b> |   | <b>\$623,148</b>   | <b>\$1,571,016</b> | <b>\$1,666,952</b> | <b>\$1,940,908</b>  | <b>211%</b>      | <b>24%</b>      | <b>16%</b>      |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                     |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$46,079           | \$54,451           | \$22,939           | \$45,673            | -1%              | -16%            | 99%             |
|  | 23160 Board of Education; Promotion Expenses  | \$1,667            | \$3,855            | \$443              | \$1,110             | -33%             | -71%            | 150%            |
|  | 25110 Fiscal Services; Office of The Business Manager   | \$114,187          | \$162,714          | \$166,677          | \$160,767           | 41%              | -1%             | -4%             |
|  | 25120 Fiscal Services; Service Area Direction   | \$0                | \$0                | \$0                | \$90                | n/a              | n/a             | n/a             |
|  | 25160 Fiscal Services; Financial Accounting   | \$1,414            | \$1,130            | \$1,395            | \$1,264             | -11%             | 12%             | -9%             |

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Greencastle Community Sch Corp (6755)**

| 1006 Category                         | Account  | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                                       | 25191 Other Fiscal Services; Refund of Revenue   | \$0                | \$387              | \$83               | \$0                | n/a              | -100%           | -100%           |
|                                       | 25192 Other Fiscal Services; Petty Cash  | \$196              | \$167              | \$111              | \$128              | -35%             | -24%            | 15%             |
|                                       | 25195 Other Fiscal Services; Bank Account Service Charge                                     | \$6,645            | \$4,784            | \$6,629            | \$544              | -92%             | -89%            | -92%            |
|                                       | 25199 Other Fiscal Services; Other   | \$0                | \$686              | \$874              | \$986              | n/a              | 44%             | 13%             |
|                                       | 25400 Planning, Research, Development and Evaluation   | \$0                | \$2,260            | \$950              | \$0                | n/a              | -100%           | -100%           |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                  | \$958,837          | \$1,561,492        | \$1,440,303        | \$1,430,659        | 49%              | -8%             | -1%             |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                    | \$0                | \$0                | \$0                | \$29,793           | n/a              | n/a             | n/a             |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                  | \$232,115          | \$532,624          | \$632,851          | \$886,996          | 282%             | 67%             | 40%             |
|                                       | 26499 2007 Account Code - Other  | \$0                | \$104,561          | \$103,929          | \$122,785          | n/a              | 17%             | 18%             |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$15,986           | \$77,188           | \$128,997          | \$112,946          | > 500%           | 46%             | -12%            |
|                                       | 27010 Student Transportation; Service Area Direction   | \$48,225           | \$47,041           | \$34,555           | \$110,372          | 129%             | 135%            | 219%            |
|                                       | 27100 Student Transportation; Vehicle Operation  | \$282,761          | \$386,705          | \$460,675          | \$513,036          | 81%              | 33%             | 11%             |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$73,050           | \$137,044          | \$172,073          | \$258,383          | 254%             | 89%             | 50%             |
|                                       | 27400 Student Transportation; Purchase of School Buses                                       | \$133,033          | \$225,318          | \$317,095          | \$150,875          | 13%              | -33%            | -52%            |
|                                       | 27500 Student Transportation; Insurance on Buses   | \$5,955            | \$71,171           | \$50,498           | \$19,411           | 226%             | -73%            | -62%            |
|                                       | 27700 Student Transportation; Contracted Transportation Services                             | \$19,064           | \$3,353            | \$0                | \$0                | -100%            | -100%           | n/a             |
|                                       | 27900 Student Transportation; Other Student Transportation Services                          | \$6,384            | \$2,370            | \$8,613            | \$16,478           | 158%             | > 500%          | 91%             |
|                                       | 27910 Student Transportation; Bus Driver Training  | \$1,356            | \$2,914            | \$2,518            | \$1,796            | 32%              | -38%            | -29%            |
|                                       | 31100 Food Services Operations; Service Area Direction                                       | \$24,384           | \$34,282           | \$37,384           | \$54,528           | 124%             | 59%             | 46%             |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$189,246          | \$257,173          | \$274,691          | \$291,073          | 54%              | 13%             | 6%              |
|                                       | 31400 Food Services Operations; Food Purchases   | \$215,459          | \$271,367          | \$277,216          | \$315,096          | 46%              | 16%             | 14%             |
|                                       | 31900 Other Food Services  | \$22,238           | \$56,276           | \$67,815           | \$119,847          | 439%             | 113%            | 77%             |
|                                       | 33100 Community Service Operations; Direction of Community Services                          | \$1,053            | \$1,000            | \$0                | \$3,684            | 250%             | 268%            | n/a             |
|                                       | 33400 Athletic Coaches   | \$152,606          | \$162,591          | \$149,801          | \$197,671          | 30%              | 22%             | 32%             |
|                                       | 33990 Other Community Services; Other  | \$2,856            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$22,000           | \$158,137          | \$236,533          | \$244,360          | > 500%           | 55%             | 3%              |
|                                       | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$8,296            | \$20,099           | \$4,698            | \$78,973           | > 500%           | 293%            | > 500%          |
|                                       | 60700 Debt Services; Nonprogramed Charges; Scholarships                                      | \$0                | \$0                | \$3,444            | \$0                | n/a              | n/a             | -100%           |
| <b>Overhead and Operational Total</b> |  | <b>\$2,585,093</b> | <b>\$4,343,139</b> | <b>\$4,603,789</b> | <b>\$5,169,321</b> | <b>100%</b>      | <b>19%</b>      | <b>12%</b>      |
| <b>Nonoperational</b>                 |  |                    |                    |                    |                    |                  |                 |                 |
|                                       | 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$62,180           | \$10,592           | \$9,400            | \$8,600            | -86%             | -19%            | -9%             |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                         | \$22,416           | \$5,800            | \$166,678          | \$30,119           | 34%              | 419%            | -82%            |
|                                       | 44000 Facilities Acquisition and Construction; Educational Specifications Development        | \$16,930           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 45100 Building Acquisition, Construction and Improvements                                    | \$52,004           | \$868,300          | \$131,793          | \$408,445          | > 500%           | -53%            | 210%            |
|                                       | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$62,000           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                                       | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$0                | \$127,520          | \$0                | \$0                | n/a              | -100%           | n/a             |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$712,045          | \$258,048          | \$82,808           | \$61,141           | -91%             | -76%            | -26%            |
|                                       | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$20,867           | \$70,000           | \$171,981          | \$61,917           | 197%             | -12%            | -64%            |
|                                       | 52100 Debt Services; Interest on Debt; Bonds   | \$0                | \$271,011          | \$266,270          | \$272,240          | n/a              | 0%              | 2%              |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$1,519,137        | \$2,791,500        | \$3,060,500        | \$3,138,482        | 107%             | 12%             | 3%              |
|                                       | 54200 2007 Account Code - Common School Fund   | \$95,200           | \$63,822           | \$35,573           | \$57,919           | -39%             | -9%             | 63%             |
| <b>Nonoperational Total</b>           |  | <b>\$2,562,780</b> | <b>\$4,466,593</b> | <b>\$3,925,004</b> | <b>\$4,038,863</b> | <b>58%</b>       | <b>-10%</b>     | <b>3%</b>       |
| <b>prorated</b>                       |  |                    |                    |                    |                    |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF   | \$118,772          | \$138,867          | \$118,018          | \$27,637           | -77%             | -80%            | -77%            |
|                                       | 26492 2007 Account Code - Social Security  | \$535,954          | \$654,599          | \$657,303          | \$370,095          | -31%             | -43%            | -44%            |
|                                       | 26493 2007 Account Code - Workmen's Compensation   | \$9,381            | \$34,505           | \$0                | \$0                | -100%            | -100%           | n/a             |
|                                       | 26494 2007 Account Code - Group Insurance  | \$741,816          | \$1,061,960        | \$1,766,777        | \$525,580          | -29%             | -51%            | -70%            |
|                                       | 26496 2007 Account Code - Unemployment Compensation  | \$496              | \$8,014            | \$4,789            | \$799              | 61%              | -90%            | -83%            |
|                                       | 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$0                | \$156,311          | \$61,047           | \$0                | n/a              | -100%           | -100%           |
| <b>prorated Total</b>                 |  | <b>\$1,406,419</b> | <b>\$2,054,257</b> | <b>\$2,607,934</b> | <b>\$924,111</b>   | <b>-34%</b>      | <b>-55%</b>     | <b>-65%</b>     |

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Greencastle Community Sch Corp (6755)**

1006 Category

| Account                       | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase        | 2 Year Increase        | 1 Year Increase        | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>1006 Category</b>          | <b>FY 1998</b>      | <b>FY 2006</b>      | <b>FY 2007</b>      | <b>FY 2008</b>      | <b>10 Year Increase</b> | <b>2 Year Increase</b> | <b>1 Year Increase</b> |                     |                     |                     |                     |
| Student Academic Achievement  | \$7,640,578         | \$10,197,520        | \$10,564,532        | \$10,746,614        | 41%                     | 5%                     | 2%                     | 55.3%               | 48.2%               | 49.3%               | 48.4%               |
| Student Instructional Support | \$728,779           | \$1,736,078         | \$1,876,408         | \$2,012,729         | 176%                    | 16%                    | 7%                     | 5.3%                | 8.2%                | 8.8%                | 9.1%                |
| Overhead and Operational      | \$2,875,949         | \$4,760,212         | \$5,061,934         | \$5,426,996         | 89%                     | 14%                    | 7%                     | 20.8%               | 22.5%               | 23.6%               | 24.4%               |
| Nonoperational                | \$2,562,780         | \$4,466,593         | \$3,925,004         | \$4,038,863         | 58%                     | -10%                   | 3%                     | 18.6%               | 21.1%               | 18.3%               | 18.2%               |
| <b>Grand Total</b>            | <b>\$13,808,087</b> | <b>\$21,160,403</b> | <b>\$21,427,877</b> | <b>\$22,225,203</b> | <b>61%</b>              | <b>5%</b>              | <b>4%</b>              |                     |                     |                     |                     |

|   | FY1998       | FY2006       | FY2007       | FY2008       |
|---|--------------|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>60.6%</b> | <b>56.4%</b> | <b>58.1%</b> | <b>57.4%</b> |